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Annual Report  
Mapleton  
Maine  
1981





TOWN OFFICE

HOURS 8:00 A.M. to 5:00 P.M.

MONDAY THROUGH FRIDAY

Closed all day Saturday and Sunday

OPEN NOON HOUR

Closed all Legal Holidays

TELEPHONE 764-3754

TABLE OF CONTENTS

Assessor's Report	16
Audit Report	24
Building Inspector's Report	16
Cub Scout Report	23
Delinquent Taxes	13
Departmental Expenses	7
Fire Department Report	18
Girl Scouts	20
Mapleton-Castle Hill Building Corp. Audit	37
Senior Citizens Report	21
Sewer Department Delinquent List	12
Sewer Department Audit	32
Swimming Pool Report	19
Town Clerk's Report	17
Town Manager's Report	4
Town Officers	2
Town Schedule	6
Warrant	40

## TOWN OFFICERS

(Terms expire as indicated)

## SELECTMEN &amp; OVERSEERS OF THE POOR

Quintin Akeley	1982
Scott Smith	1982
Maylen Kenney	1983
Jeffrey Smith	1983
Roland Garland, Chr.	1984

## ASSESSORS

Stewart Libby	1982
Scott Smith, Chr.	1983
Winston Bagley	1984

## SCHOOL DIRECTORS

Judith Kenney (1982)	Linda Pelletier (1984)
Louis Amero (1983)	

## BUDGET COMMITTEE

Term Expires 1982

Willard Doyen	Darrell Chandler
Harold Kenney	Richard Holmes

Term Expires 1983

Duane Smith	David Farnum
Roland Tompkins	Jerry Desmond, Sr.

Term Expires 1984

Owen Estey	Winfield Sawyer
Blake Buck	Winston Bagley

## TRUSTEES OF SEWER DISTRICT

Sidney West	1982
Linwood Judkins	1983
Gregory Clark (resigned)	1984

## CONSTABLE

Alex Cote, Jr.	Tel. 768-6341
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BALLOT CLERKS

Mildred Lint (R)  
Linda Pelletier (R)

Joan Estey (D)  
Jeanne St. Peter (D)

ELECTION WARDENS

Scott Smith

Maylen Kenney

PLANNING BOARD

Blake Buck, Chr. (1982)  
Sidney West (1982)  
Winston Bagley (1983)

Stanley Johnson (1983)  
Floyd Gregg (1984)  
Louis Amero (1984)

Malcolm Brown (1984)

ZONING BOARD OF APPEALS

Richard Holmes (1982)

Woodrow Waddell (1984)

Malcolm Brown (1983)

RECREATION COMMITTEE

Louis Amero (1982)  
Linwood Raymond (1983)

Sylvia McHatten (1984)  
Jerry Desmond, Sr. (1984)

Cecilia Libby (1985)

TOWN MANAGER, TAX COLLECTOR, TOWN CLERK,  
TREASURER, AGENT TO OVERSEERS OF THE POOR, HEALTH  
OFFICER, REGISTRAR OF VOTERS, BUILDING INSPECTOR

Dennis P. Gardner

VOLUNTEER FIRE DEPARTMENT

Terrance McPherson, Chief

Ralph Dean, Asst. Chief

ROAD COMMISSIONER

Thomas Johnson

SUPERINTENDENT OF SCHOOLS

Donald Sipe

PLUMBING INSPECTOR

Wilburn Scott  
Presque Isle City Office  
Phone 764-4485

## FIRE WARDEN

Terrance McPherson

## CIVIL DEFENSE DIRECTOR

Terrance McPherson

## AUDITOR

Linwood Raymond, P.A.

## DEPUTY CLERKS

Anne Amero

Trudence Buck

## TOWN MANAGER'S REPORT

It is with pleasure that I present to you this annual report of Mapleton's activities for the year ended January 11, 1982. Within this publication you will find reports of the departments and organizations which make up your local government, as well as the financial data and general conditions pertaining to the Town of Mapleton.

While the report itself fairly well summarizes this past year's activities, a few additional comments are in order.

Upon review of prior annual reports, I find that Solid Waste has been the lead article. 1981 was a year of studies for Solid Waste, namely Landfill, Incineration and Waste to Energy. The proposed Landfill on the Lathrop Road in Presque Isle has been approved and is presently under construction. We hope to be using this by mid-1982. The incinerator proposed by the N.M.R. P.C., although approved, is on the "back burner" for the present. We are watching the progress of a similar set-up under construction and also are awaiting final information on the Waste to Energy study. Although 1982 cost us about the same as 1981, it appears these costs will decrease in future years.

Another important development in 1981 was the Reclassification of Town Highways by the State Department of Transportation. Basically, this program ends the State Aid Road program, the Town Road Improvement program and Snow Removal Reimbursement program. It also returned some four miles of Mapleton's Roads back to the Town for our own maintenance. In return, the State will issue Block Grant money to aid in the maintenance.

In order for us to be better prepared for road construction projects and maintenance, we are developing a long range plan for the Town's highways.



Another most important accomplishment in 1981 was the final payment on the Municipal Building. Additionally we have, as most of you know, installed wood stoves in the office and garage. I am pleased to report a substantial savings on our oil and electric bill thus far.

As we close our Town books for the 1981 fiscal year, approximately 90% of our taxes were collected. I would like to commend the taxpayers of Mapleton for this achievement, particularly in these trying economic times.

The 1982 budget as prepared by myself, the Selectmen and the Budget Committee, is, I believe, a most responsible one. Although we do not have final figures on school costs and county taxes, it appears our mill rate will be about the same as 1981.

As we enter this new year of operation, I hope all the people of Mapleton will feel free to come in and discuss any area of concern with either the Selectmen or myself. We will try to be responsive to your needs and requests.

In closing, I want to thank the Selectmen, the Town employees and the many people who give of themselves to make Mapleton a better community in which to live.

Respectfully submitted,

DENNIS P. GARDNER  
Town Manager

## ANNUAL TOWN MEETING

March 15, 1982 (Third Monday of March)

## TOWN SCHEDULE

- JAN. 1 Dog licenses due on all dogs 6 months old or over. (Owner Must bring rabies certificate and neutering certificate. All neutered dogs must have this certification or they will be charged the full rate of \$6.50).
- JAN. 10 Books close for the fiscal year.
- MAR. 15 Town Meeting
- APR. 1 Owners must bring in list of property to Assessors. This is the last day for Veterans to file for exemptions for this year.
- JUNE 1 Tax Liens will be placed on properties having unpaid taxes for 1981.
- NOV. 1 Interest starts on taxes unpaid as of this date.

Your taxes are due and payable upon receipt of the bill. You may make partial payments on these bills if you so wish.

The Town Office is open for business Monday through Friday, inclusive, from 8 a.m. to 5 p.m. Closed all day Saturday and Sunday. Closed all legal holidays.

A building permit is required for all construction and for any remodeling costing over \$200. Your Building Inspector is Dennis Gardner. He may be contacted at the Town Office, telephone 764-3754.

A permit is required before any plumbing is installed. Contact your Plumbing Inspector, Wilburn Scott at the Presque Isle City Office, telephone 764-4485.

A permit is required before burning anything. Contact Fire Chief Terrance McPherson, 764-1825.

The Selectmen meet every second Tuesday of the month.

Your Representative to the Legislature is Mr. John Lisnik. His home address is Parkhurst Siding, Presque Isle, Maine 04769, telephone 764-0827. His Legislative address is House of Representatives, State House, Augusta, Maine, 04333, telephone 289-2866.

Your State Senator is Michael Carpenter of Houlton.



GENERAL GOVERNMENT	1981 Budget	1981 Expenditures
TOWN OFFICERS		
Town Manager Salary	\$9,910/\$12,025.00*	\$ 10,246.31
Car Allowance	1,950.00	1,487.80
Clerical Salaries	9,870.00	8,924.68
Selectmen Salaries	2,000.00	1,620.00
Assessor Salaries	400.00	94.50
	<u>\$ 24,130.00</u>	<u>\$ 22,373.29</u>
INCIDENTALS		
Record Search	\$ 200.00	\$ 70.65
Election Expenses	700.00	530.58
Clinics	200.00	77.38
Office Supplies	1,300.00	1,309.55
Postage	750.00	452.65
Telephone	950.00	960.51
Lien Expenses	550.00	678.99
Town Reports	1,400.00	1,142.62
Audit	850.00	1,300.00
Association Dues	850.00	762.00
Legal Fees	1,000.00	-----
Tax Billing	600.00	603.00
Assessor's Expenses	400.00	-----
Planning Board Expense	100.00	-----
Outside Travel	600.00	552.49
Newspaper Advertising	250.00	300.51
New Office Equipment	100.00	-----
Updating Tax Maps	600.00	309.00
Miscellaneous Expenses	300.00	171.83
Computer Voters List	60.00	28.06
Actuary Fees	190.00	-----
Appraisal Service	3,900.00	3,900.00
	<u>\$ 15,850.00</u>	<u>\$ 13,149.82</u>
EMPLOYEE BENEFITS		
Blue Cross/Blue Shield	\$ 3,750.00	\$ 3,789.48
Social Security	5,100.00	4,471.30
Maine State Retirement	2,200.00	2,014.30
	<u>\$ 11,050.00</u>	<u>\$ 10,275.08</u>
TOTALS	\$ 51,030.00	\$ 45,798.19

PUBLIC WORKS ACCOUNT	1981 Budget	1981 Expenditures
ROADS & HIGHWAYS		
Gas, Grease & Oil	\$ 14,000.00	\$ 13,438.50
Culverts	2,000.00	907.27
Supplies & Repairs	6,500.00	5,332.82
Gravel	3,000.00	3,718.00
Calcium	2,700.00	1,990.00
Equipment Rental	800.00	705.00
Tires	2,000.00	1,685.58
Payroll	40,000.00	33,320.42
Patch	1,400.00	1,709.91
Plow Blades	2,000.00	1,558.03
Sand	5,900.00	4,370.00
Salt	4,400.00	2,469.73
New Equipment	4,400.00	7,569.00
Sand Shed Lights	250.00	205.45
Tarring Account	19,000.00	20,141.00
	<u>\$108,350.00</u>	<u>\$ 99,121.39</u>
STATE AID ROADS	1981 Budget	1981 Expenditures
STATE AID ROADS	\$ 8,796.00	\$ 8,796.00
PROTECTIONS ACCOUNT	1981 Budget	1981 Expenditures
FIRE DEPARTMENT		
Chief's Salary	\$ 1,265.00	\$ 1,265.00
Asst. Chief's Salary	880.00	880.00
Gas, Grease & Oil	1,200.00	1,241.35
Supplies	5,800.00	5,735.07
Dues & Meetings	500.00	48.00
Telephone	1,100.00	932.61
Electricity	100.00	58.89
Payroll	5,060.00	5,060.00
Repairs	1,500.00	1,163.58
Equipment Replacement	4,500.00	4,262.00
	<u>\$ 21,905.00</u>	<u>\$ 20,646.50</u>
	Mapleton	\$ 14,339.44
	Castle Hill	4,779.81
	Chapman	2,785.75
		<u>\$ 21,905.00</u>
STREET LIGHTS	\$ 3,800.00	\$ 3,138.90



## TOWN OF MAPLETON

9

## CONSTABLE

Salary	\$ 2,000.00	\$ 2,000.00
Supplies	100.00	-----
	<u>\$ 2,100.00</u>	<u>\$ 2,000.00</u>

## CIVIL DEFENSE

Director's Salary	\$ 300.00	\$ 300.00
Supplies	-----	-----
	<u>\$ 300.00</u>	<u>\$ 300.00</u>

TOTAL PROTECTIONS ACCOUNT	\$ 20,539.44	\$ 19,778.34
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## RECREATION ACCOUNT

1981 Budget	1981 Expenditures
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Payroll		
Pool	\$ 4,500.00	\$ 3,474.24
Tennis	300.00	300.00
Supplies & Repairs		
Pool	700.00	1,074.39
Tennis	150.00	-----
Electricity	600.00	551.13
	<u>\$ 6,250.00</u>	<u>\$ 5,399.76</u>
Mapleton		\$ 3,770.00
Castle Hill		1,160.00
Chapman		870.00
		<u>\$ 6,250.00</u>

## Scouts

Brownie Troop #549	\$ 50.00	\$ 50.00
Girl Scout Troop #10	50.00	50.00
Cadette Troop #9	50.00	50.00
Boy Scout Troop #170	50.00	50.00
Cub Scout Pack #272	50.00	50.00
	<u>\$ 250.00</u>	<u>\$ 250.00</u>

Picnic Grounds	\$ 150.00	\$ -----
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Total Recreation Account	\$ 4,620.00	\$ 3,619.76
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## INSURANCES

1981 Budget	1981 Expenditures
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Public Official's Liability	\$ 1,200.00	\$ 1,111.00
General Liability & Collision	6,500.00	5,188.00
Officials' Bonds	165.00	165.00
Workmen's Compensation	4,600.00	776.80
Fire Insurance	300.00	104.55
Unemployment Compensation	600.00	374.28
	<u>\$ 13,365.00</u>	<u>\$ 7,719.63</u>

GENERAL ASSISTANCE	1981 Budget	1981 Expenditures
Town Poor	\$ 3,500.00	\$ 3,175.73
UNCLASSIFIED	1981 Budget	1981 Expenditures
Abatements & Discounts	\$ 6,500.00	\$ 6,772.52
N.M.R.P.C.	1,300.00	1,300.00
Equipment Reserve	25,000.00	25,000.00
Ambulance Service	5,145.00	5,145.00
Cemetery Association	500.00	500.00
Sewer District	6,000.00	6,000.00
Building Payments	10,500.00	10,500.00
Building Operating Fund	5,150.25	5,150.25
A.C.A.P.	319.60	319.60
Humane Society	400.00	400.00
Senior Citizens	455.00	455.00
Task Force for Older Citizens	508.00	508.00
Human Relations Service	1,074.00	1,074.00
Solid Waste Disposal	<u>27,000.00</u>	<u>28,203.62</u>
	\$ 89,851.85	\$ 91,327.99
REVENUE ACCOUNT	1981 Budget	1981 Expenditures
Excise Tax	\$ 53,000.00	\$ 58,007.81
Incidental Receipts	4,000.00	4,851.13
Town Clerk Receipts	1,200.00	511.00
Interest	12,000.00	14,988.10
Supplemental Taxes	-----	-----
Gun Permits	-----	30.00
	<u>\$ 70,200.00</u>	<u>\$ 78,388.04</u>



COMPARISON OF VALUATION, INCREASE IN VALUATION, AMOUNT OF ASSESSMENTS,  
OVERLAY AND TAX RATE OVER A PERIOD OF TEN YEARS

Year	Valuation	Increase	Total Assessment	Poll Tax	Overlay	Rate
1971	\$ 7,106,421.60	\$ 162,396.40	\$200,113.76	\$1,134.00	\$ 3,835.01	.028
1972	7,312,974.00	206,552.40	205,957.24	1,194.00	3,546.01	.028
1973	9,333,610.00	2,020,636.00	195,162.60	-----	4,004.63	.020
1974	9,990,075.00	656,465.00	197,986.50	-----	2,438.09	.0195
1975	10,446,760.00	456,685.00	201,336.58		5,381.60	.019
1976	11,242,008.00	795,248.00	214,189.89		5,099.91	.019
1977	13,913,576.00	2,671,568.00	250,444.37		6,561.75	.018
1978	14,446,214.00	532,638.00	274,478.07		6,699.99	.019
1979	15,125,867.00	679,653.00	347,894.94		5,354.40	.024
1980	15,509,476.00	383,609.00	371,310.37		15,668.01	.0222
1981	15,619,933.00	110,457.00	370,638.53		14,714.13	.022

MAPLETON SEWER DISTRICT  
Accounts Receivable December 31, 1981

	1979	1980	1981
Adams, Bernard			\$ 115.00
Bagley, Robert		115.00	115.00
Boyce, Elden			115.00
Carter, Kevin			115.00
Cook, Tom			115.00
Cote, Alex		57.50	115.00
Cray, Claude			115.00
Damore, Larry		114.00	115.00
Dean, Ken Jr.			115.00
Finnemore, Mike		72.10	115.00
G & D Market			115.00
Gagnon, Gilman			115.00
Gagnon, Ronald			115.00
Paid	100.00	115.00	115.00
Hill, Charles			115.00
Paid			50.00
Karnes, William			52.35
Keiser, Clayton			115.00
Lacome, Armand			115.00
Languille, Carroll		115.00	115.00
Laplante, Madeline		41.38	115.00
Lapointe, Terry		115.00	115.00
Lovley's Garage		115.00	115.00
Michaud, Roy			115.00
Morrison, Galen			115.00
Morrison, Walter			115.00
Morrow, Carlton			115.00
Murphy, Stan		115.00	115.00
Nadeau, Myron		115.00	115.00
Nightingale, Richard	35.53	115.00	115.00
Pelky, James			115.00
Simpson, Weldon			115.00
Skidgell, Jeff	100.00	115.00	115.00
Staples, Dave			115.00
Tobin, Darrell			460.00
Tompkins, Sidney			45.31
Paid			115.00
	<u>\$ 235.53</u>	<u>\$1,319.98</u>	<u>\$4,402.66</u>
			1,319.98
			235.53
			<u>\$6,076.07</u>

## MAPLETON DELINQUENT TAXES

1975 PERSONAL TAXES

Durgin & Noyes	\$	11.40
Northstar Laundry		4.50
Shaw, Fred		53.20
Smith, Russell C.		3.38
	\$	<u>72.48</u>

1976 PERSONAL TAXES

Northstar Laundry	\$	36.43
Smith, Russell C.		3.56
	\$	<u>39.99</u>

1977 PERSONAL TAXES

Dempster, Maxine	\$	3.60
Lavaway, Adrine		10.80
McLellan, James		5.40
	\$	<u>19.80</u>

1978 LIEN-Expired; now tax-acquired property

Condon, Clayton	\$	98.80
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1978 PERSONAL TAXES

Carney, Rodney	\$	63.37
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1979 LIENS-Expired; now tax-acquired property

Alley, James	\$	78.04
Boucher, Regis		49.61
Carney, Rodney		50.50
Carney, Rodney		2.30
McKenzie, LeRoy		171.58
Nightingale, Richard		133.40
(Previously Expired)		
Condon, Clayton		92.00
Wood, Edward		92.00
	\$	<u>536.03</u>

1979 PERSONAL TAXES

Carney, Rodney	\$	23.00
Dean, Vernal		11.50
McLellan, James		6.90
	\$	<u>41.40</u>

1980 LIENS

Alley, James	\$	108.56
Ayotte, Bernard		326.12
Bagley, Robert		269.06
Boucher, Regis		80.14
Cameron, Richard L.	\$	333.67
Carney, Rodney		102.12
Chandler, Curtis & Susan		150.74
Crary, Royce		695.75
Dempster, Anthony & Maxine		652.24
Dow, Hayward & Carol M.		733.49
Paid		609.83
Lamont, Brian		641.14
LaPlante, Lionel J & Betty A		500.61
Lavaway, Adrine		236.54
Libby, Danval G.		456.65
McKenzie, Leroy		165.61
Murphy, Stanley B & Goldie M.		120.55
Nadeau, Myron & Norma		549.23
Nightingale, Richard		166.94
Pelkey, James P.		173.83
Rose, Leonard & Tanya		571.43
Screnock, Victor & Marie		495.28
Skidgell, Jeffrey P. & Joanne D.		556.33
Smith, Richard C.		44.40
Smith, Ronald & Marilyn		252.19
Sowers, David E. & Debra J.		484.85
Thomas, Robert		183.59
Tilley, David		455.32
Tompkins, Sidney		138.08
Trask, Randy & Jeannie		144.52
Turner, Lionel		309.69
Turner, Michael & Elaine		433.31
Welch, Ken R. & Betty R.		219.56
Wheeler, Anita		239.76
Williams, Steven J. & Charlene		96.92
Condon, Clayton		88.80
Wood, Edward		88.80
		<u>\$12,465.06</u>

1980 PERSONAL TAXES

Chester's, Inc.	\$	133.20
Crary, Royce		6.66
Dean, Vernal		11.10
Tilley, David		30.19
Paid		<u>119.44</u>
	\$	<u>300.59</u>



1981 PROPERTY TAXES

*Adams, Bernard	\$ 177.98	Gough, Arthur	17.60
Alphonso, Robert	44.00	Gough, Arthur	11.00
Alley, James	107.58	Paid	163.24
Paid	87.32	Griffin, Bruce & Delores	347.96
Archer, Lloyd	139.04	Paid	604.34
Ayotte, Bernard	323.18	Grimmel's Car Crushing	221.76
Bagley, Robert	286.88	Higgins, Mackin	118.36
*Beaulieu, Robert	584.10	Houston, Douglas & Donna	170.50
Bernier, Alvery	264.00	Howlett, Lawrence	135.52
Black, Clayton E.	279.29	Paid	33.00
Black, Clayton E.	128.04	Paid	238.26
Black, Clayton E.	289.96	Johnson, Rosemary	529.76
Boucher, Regis	79.42	Kaiser, Joseph	154.66
Bourgoin, Norman J.	198.00	Keiser, Clayton & Alice	354.20
Briggs, Sterling & Margaret	324.06	*Karnes, William D.	528.81
Bull, Laura	585.16	LaCombe, Armand	178.42
Cameron, Richard L.	330.66	LaGasse, Charles C.	502.04
Carney, Rodney	101.20	Lamont, Brian	635.36
*Ciesielski, Victor S.	278.30	Langley, Vernon	11.00
Clifford, Ronald	223.52	Langley, Vernon	302.94
Condon, Winston C.	359.70	LaPlante, Lionel J.	496.10
Cook, Thomas M.	164.56	LaPlante, Madaline M.	135.52
Corrow, Paul J.	499.73	Paid	512.60
Cote, Alex, Jr.	137.94	LaPointe, Terry J.	499.73
Craft, Lester G. & Teresa R.	553.96	Lathrop, Roland	411.62
Craig, George	367.84	Lavaway, Adrine	234.41
Craig, Rebecca	154.44	Lavway, Kendall & Linda	129.03
Crary, Royce	689.48	Libby, Danval G.	452.54
Cray, Claude	211.64	McEachern, Pauline	119.24
Cray, Clayton	208.78	Paid	163.02
Currier, Heirs of Linwood	23.72	McKenna, Carroll	300.08
Curtis, Wesley	543.84	McKenzie, LeRoy	164.12
Danning, William A.	687.94	Michaud, Roy	553.08
Dean, Kenneth Jr.	180.18	Miller, Harold	526.68
Dempster, Anthony & Maxine	646.36	Milliard, Marc P.	288.99
Paid	112.00	Morrison, Galen	367.84
Dickinson, Linwood & Lorraine	275.66	Morrow, Carlton	463.54
Dow, Hayward & Carol M.	726.88	Mountain, Eugene & Evelyn	182.16
Dyer, Robert E.	185.00	Murphy, Stanley & Goldie M.	119.46
Dyer, Robert & Marjorie	55.00	Nadeau, Myron & Norma	544.28
Farnham, Stephen M.	403.70	Nightingale, Richard	165.44
*Fields, Stephen	163.68	North County Development	138.60
Finnemore, Michael M.	499.73	Packard, Sherman	70.40
Gagnon, Gilman L.	469.36	Paradis, Omar J.	305.80
Gamblin, Ronald G.	320.76	Pelkey, James P.	172.26
Gardiner, Laurence	545.82	Pelkey, James P.	141.46
Garland, Woodford	174.88	Perry, Jeanette B.	38.50
Gough, Arthur	17.60	Plummer, Herbert Jr.	176.88
		Putnam, Charles	575.52

Putnam, Charles & Marilyn	164.12
Quass, Tamlin	222.42
Raymond, Lois D.	203.06
Richardson, Everett	213.18
Richardson, Everett A.	8.80
Richardson, Martha & Phillip J.	94.60
Robichaud, Peter	230.34
Rose, Leonard	566.28
Ryder, Arthur	220.66
Sargent, Bruce W.	669.90
Savoy, Marshall	106.26
Screnock, Victor & Marie	490.82
Sebec Timberlands, Inc.	96.58
Serrano, Pedro Juan & Mildred A.	38.28
*Sharp, Frank Jr.	206.80
Simpson, Weldon	396.66
Skidgell, Jeffrey P.	551.32
Smith, Harmon	180.84
Smith, Richard C.	44.00
Smith, Ronald	249.92
Smith, Terry W. & Tina M.	37.40
Paid	645.70
Sowers, David E.	480.48
Sowers, Earl J.	199.64
Staples, David	312.40
Paid	183.80
Stevens, Charles & Constance	219.44
Swett, Parker	735.24
Thomas, Robert	181.94
Tilley, David	451.22
Tompkins, Sidney	136.84
Towle, Gordon	95.92
Towle, Gordon	225.50
Trask, Randy & Jeannie	143.22
Turner, Lionel	306.90
Turner, Michael	556.82
Voisine, David	553.08
Paid	191.18
Welch, Ken R.	217.58
Welch, Lloyd	44.00
Paid	237.60
White, Gary & Brenda	244.58
Williams, Steven J.	191.40
Paid	11.22
Winslow, Jeffrey	102.74
Winslow, Victor	70.84
Winslow, Victor & Gloria	339.68
Winslow, Victor	84.26
Wood, Delmont	55.00

Wood, Delmont & Morris	88.00
Wood, Delmont	288.86
Wood, Edward	88.00
Wood, Morris	568.92
Woodworth, Elvert	260.26
York, Vaughn	96.36
	<hr/>
	\$41,620.36

1981 PERSONAL TAXES

Paid	\$	79.20
Chester's Inc.		132.00
Cook, Thomas M.		8.80
Crary, Royce		6.60
Gough, Arthur		160.05
Libby, Danval		8.80
Morrison & Son		32.26
Ryder, Arthur		11.00
Tilley, David		29.92
Welch's Masonry		11.00
Paid		118.36
Wood, Delmont		198.00
	<hr/>	
	\$	795.99

\*Partial payment after books closed.

## ASSESSOR'S REPORT

We are pleased to report that the Town Manager is a Certified Maine Assessor and will be assuming much of the administrative functions for the Assessors.

In an effort to keep our values current, we are continuing to review 25% of our properties each year. At present we are at 76% valuation. Changes expected this year will be in the area of wood-land values. They are currently at \$20 - \$30 per acre and well below our 76% over all ratio.

We would like to remind all veterans, who have attained the age of 62, that they may be eligible for partial exemption of their property value. Please contact the Town Manager for additional information.

Respectfully submitted,

Scott Smith  
Winston Bagley  
Stewart Libby  
Assessors

## BUILDING INSPECTOR'S REPORT

There were forty Building Permits issued in 1981. Total construction dollars are estimated to be \$750,000. Your current ordinance requires a Building Permit when any construction and/or remodeling is done with an estimated value of \$200 or more. This is necessary in order for the Assessors to properly maintain equitable assessments. Without the aid of Building Permits the Assessors job would be much more difficult and costly to the Town.

A permit is also required before any mobile home is moved on or off any property.

On new construction where plumbing is involved, a Plumbing Permit is required before a Building Permit can be issued. Copies of Building Codes and Zoning Ordinances are available at the Town Office. A Plumbing Permit may be obtained from Wilburn Scott, Presque Isle City Office, telephone number 764-4485.

Respectfully submitted,

DENNIS P. GARDNER  
Building Inspector



REPORT OF THE TOWN CLERK

Vital Statistics

	1981	1980	1979	1978
Marriages	21	31	23	21
Births	21	29	20	15
Deaths	5	11	6	11

State Licenses Issued

Hunting	174
Fishing	238
Combination	312
Jr. Hunting	85
Serviceman's	10
Duplicate	8
Archery	5
Pheasant Stamps	4

The fees for licenses are as follows:

Hunting	\$10.00
Fishing	10.00
Combination	17.00
Jr. Hunting	2.00
Serviceman's	6.00
Duplicate	1.00
Archery	10.00
Pheasant Stamps	5.25

There were 188 dog licenses and 1 kennel license issued for 1981. The fees for licensing dogs are \$3.00 for neutered males and females and \$6.50 for unneutered males and females. We must see the neutering certificate for neutered dogs and we must see the rabies certificate, not the tag number, when you come to license your dog. Without these very important papers, we cannot license your dog. The State of Maine has a Leash Law and we ask that you abide by it. All dogs over the age of six months must be licensed regardless of what time of year they turn six months. If a Constable's Warrant is issued for unpaid dog licenses, the sum of \$4.00 will be collected in addition to the licensing fee.

Any residents of the Town are requested to give Mapleton as their legal address when making out legal papers.

The fee for a certified copy of a birth, death or marriage record is \$2.00 per copy.

I wish to remind you when registering your vehicles please bring your old registration with you.

Respectfully submitted,  
DENNIS P. GARDNER  
Town Clerk

# CONSTABLE'S REPORT

There were 73 complaints for the year 1981; 29 complaints for dogs roaming at large. There were 5 complaints of people being bitten by dogs.

- 11 complaints for disturbing the peace
- 3 complaints for fighting and disorderly
- 6 complaints for disturbances at the School grounds
- 1 complaint for disturbance at Community Hall
- 7 complaints for speeding
- 11 complaints for littering

I also checked doors on the same businesses as last year, as well as attending 70% of all fire calls.

Sincerely yours,

Alex Cote, Jr.  
Constable

## REPORT OF MAPLETON VOLUNTEER FIRE DEPARTMENT

In 1981, The Mapleton Fire Department has broadened its scope of preventive maintenance and training. An equipment maintenance program has been developed where every piece of equipment is checked for proper working conditions.

A formal training schedule was started. This program consisted of 112 hours of training, including 30 hours by a state inspector. In addition, many hours of hard work have gone into the preparation for the application of a new fire insurance rating for the town. We are in hopes the new rating will be established in 1982.

### 1981 Activity Report

Grass Fires	22
Chimney Fires	21
Building Fires	9
Automobile Fires	4
Miscellaneous	6
False Alarms	3
Total Calls	<u>65</u>

SWIMMING POOL REPORT

The 1981 summer at the Mapleton Community Pool again proved to be a successful one. A total of 172 youngsters participated in the swimming program. The individual class breakdown is as follows:

	Registered	Completed	Passed
Beginners	64	30	18
Advanced Beginners	38	30	20
Intermediate	35	23	10
Swimmers	20	15	10
Basic Water Safety	9	5	5
Advanced Lifesaving	6	2	0
	<u>172</u>	<u>105</u>	<u>63</u>

A new wading pool was added to the swimming area and I would like to thank the groups that financed it. We hope to see it in use this coming summer.

During the past months I have attended a workshop offered by the Red Cross. While there are various small changes in the skill progression chart, there is one big change that should be brought to everyone's attention. In order to cover the cost of the paperwork and swimming cards, there will be a fee charged for swimming lessons. The fee will be paid upon registration and will cover the entire summer.

Beginner, Advanced Beginner, Intermediate & Swimmer —	\$1.00
Basic Water Safety and Advanced Lifesaving —	\$5.00

Life guards in 1981 were Jill Judkins, Steve Glidden and Judy Dean Ireland.

“Special thanks” to Anne Amero, Trudie Buck and Tom Johnson and his highway crew for their never-ending patience and help.

Sincerely,  
  
Judy Dean Ireland  
Pool Director



## GIRL SCOUTS

There are three troops of Girl Scouts in Mapleton with the total of 35 girls registered. Brownie Troop #439 under the leadership of Debbie Sawyer with 15 girls in first through the third grades. Junior Troop #10 under the leadership of Linda Brenamen with 9 girls from grades four through six. Cadette Troop #9 under the leadership of Penny Nadeau with 11 girls in grades seven through nine.

The girls have enjoyed numerous events over the year. In February they enjoyed rollerskating with other troops in the district. March brings along Girl Scout Week. At this time the girls attend church together on Girl Scout Sunday. They attend a District wide event in honor of Girl Scout Week. They also enjoy their annual Banquet with parents. At this time the girls receive their badges that they have earned.

The Brownies have enjoyed numerous tours throughout the year. They've been to the Presque Isle Fire Department, ice skating at the Forum, and met with another Brownie troop to view slides of Girl Scout Camp Natarwi. They have also made get well cards for President Reagan, to which they received a very nice thank you note. At Thanksgiving time they made a box to be presented to a senior citizen. At Christmas they sang carols at the hospital and passed out candy canes.

The Junior Girls have made a trip to Beechwood Dam in Canada for a tour. In June they went camping at Barresi's camp in Perham. They have also been bowling, ice skating, and made tray favors for the hospital.

The Cadette troop went swimming, bowling, and toured Pizza Hut. At Christmas time they made homemade tree ornaments and decorated a tree for the senior citizens party, at which time they assisted as elves and distributed the ornaments to each of the guests.

The Scouts would like to thank everyone who buys cookies each year as this helps us to raise money for all of our projects.

Respectfully submitted,

Penny Nadeau

## SENIOR CITIZENS

The Mapleton, Castle Hill and Chapman Senior Citizens Association is pleased to report another active year. Our group meets at the Community Hall the first four Mondays of the month, except during the summer when we meet twice a month for picnics and outings. Due to inclement weather this past summer, several of these were cancelled, including our annual picnic at Alden and Ethel Winslow's. We had one picnic at Squa Pan Lake. In June we enjoyed a smorgasbord dinner at the Oxbow Lodge. We met at the Aroostook River Ski-Doo Lodge in September and had a luncheon at Keddy's Motor Inn in November.

We were pleased that Arlene Eaton, Edith Grendell, Carolyn Eaton and Lizzie Pendexter could join the Mars Hill Senior Citizens group on a bus tour to Niagara Falls, N.Y.

Mrs. Hannah Lovley was presented the Boston Post Gold Cane as the oldest citizen of Castle Hill by our late Club President John Hoffses and former Town Manager James Collins.

Mrs. Rose Winslow was chosen Valentine Sweetheart in February.

We commend our program committee for the interesting and varied programs. We have enjoyed several speakers who had current information for all Senior Citizens, also musical entertainment and colored slides. We had two brown bag auctions, one of which benefited the Central Aroostook Craft Co-op.

Eighty-year Certificates were presented to Omar Smith, John Hoffses, Pearl Welts and Harvey Thomas.

We were saddened by the sudden death of our Club President John Hoffses in April. Other members who passed away were Richard Smith, Eva P. McPherson, Merrill Pendexter, Annie Wood, Charles McPherson and Ruby Pendexter.

Scholarships of \$100 each were presented to Annette Stevens and Tammy Watt.

We hosted a birthday party for Harry Hudson on his 98th birthday in August. Members of his family were guests and provided cake and ice cream.

A blood pressure clinic was held in March with Polly Stewart, R.N., who donated her time. A Health Clinic was held in August under the supervision of Gladys Stackpole, R.N.

Some of our members celebrated 50th wedding anniversaries. They were Kenneth and Pauline Moran, Vinal and Phoebe McPherson and Fred and Phyllis Jordan.

Under the "Operation Blue Light" program, several blue lightbulbs were given to shut-ins. These are used in emergencies.

Our group attended a luncheon and election of officers of the Aroostook Task Force at the K of C Hall in Presque Isle in October.

Brownie Troop #439 visited our group in November and presented a lovely Thanksgiving box which was given to a deserving family.

Mapleton Extension hosted another enjoyable Christmas party for all Senior Citizens in the area. Children from the elementary school sang several selections and gave Christmas readings. Rev. and Mrs. Ken Fox had several musical selections and Edith Grendell gave a reading. Mr. and Mrs. Santa Claus were assisted in passing out gifts to all those present by "elves" from the school. Delicious refreshments were served. We are truly grateful to the Extension group for this generous gesture.

We enjoyed our own Christmas dinner of turkey and all the fixings. We had our Christmas tree and exchange of gifts, which were distributed by "Santa" Wallace Higgins - suit and all.

Christmas boxes of fruit, candy and potatoes were distributed to about 30 elderly and shut-ins. We appreciate money donations from the Knights of Pythias, Pythian Sisters, Castle Hill Mission Group, Mapleton Baptist Mission Society and potatoes from Willard Doyen for this project.

Again, we wish to express our thanks to the officials of Mapleton, Castle Hill and Chapman for their continued support and we welcome all Senior Citizens in our area to come and enjoy the fun and fellowship of our group.

Respectfully submitted,

Wilda Coffin  
Secretary



CUB SCOUT PACK 272  
1981

Cub Scout Pack 272 of Mapleton is sponsored by the United Methodist Church of Mapleton. Cub Scout Master was Ronnie Roope. We had twenty-five boys in the pack. There were two dens and also the Webelos. Joanne Estey and Audrey Christie were the Den Mothers and Victor Winslow was the Webelos leader.

In February, which is the Anniversary month of Scouting, the Scouts and their parents enjoyed a pot luck supper known as the Blue and Gold Banquet. During this month, the Scouts went to church together in their uniforms on Scout Sunday. Also, Scout items were on display in the window of the Mapleton Bank.

The Scouts raised money by selling tickets to the Scout-O-Rama Show, which is held once a year. We want to thank everyone for buying tickets because this is our biggest money raising event. The Scouts and their leaders took part in this Scout show.

Another big event of the year, of course, was the Pinewood Derby. We also had a family picnic for the Scouts and their families. Games and lots of goodies to eat were enjoyed by everyone.

Other events that the different dens enjoyed were: demonstration on archery, bowling, swimming, taking hikes in the woods, hot dog roasts, watching the process of maple syrup being made, etc.

We had an enjoyable year together. We want to thank the Knights of Pythias and the Towns of Mapleton and Castle Hill for their contributions to the Cub Scouts. Thanks also to everyone who helped with Scouting.

Respectfully submitted,

Janet Gilson  
Secretary & Treasurer

February 10, 1982

To the Board of Selectmen  
Town of Mapleton  
Mapleton, Maine 04757

Dear Board Members:

We have examined the financial statements of the various funds and accounts of the Town of Mapleton for the fiscal year ended January 11, 1982 and have issued our report thereon. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we also performed tests of compliance with the Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations as required by Sections 11C3 and 111C3 of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients issued by the Office of Revenue Sharing and we compared the data on Bureau of Census Form RS-9 with the audited records of Town of Mapleton as required by section 11C4 of the Guide.

Based on these procedures, we noted no instance of noncompliance with the regulations and no differences for the fiscal year ended January 11, 1982.

Respectfully submitted,

Linwood Raymond, P.A.

February 10, 1982

To the Board of Selectmen  
Town of Mapleton  
Mapleton, Maine 04757

Dear Board Members:

We have examined the financial statements of the Town of Mapleton, Maine for the year ended January 11, 1982. Our examination was made in accordance with generally accepted municipal auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town of Mapleton policy is to prepare its financial statements and to maintain its accounting records according to the fund method of accounting on an accrual basis. Equipment acquisitions made with funds provided are recorded as expenditures of the fund. These practices differ in some respects from generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly the financial position of the Town of Mapleton, Maine at January 11, 1982 and the results of its operations for the year then ended, on the basis of accounting described in the preceding paragraph.

Respectfully submitted,

Linwood Raymond, P.A.

TOWN OF MAPLETON, MAINE  
CONTENTS OF AUDIT REPORT  
YEAR ENDED JANUARY 11, 1982

EXHIBIT

- A STATEMENT OF FINANCIAL CONDITION  
JANUARY 11, 1982 AND JANUARY 12, 1981
- STATEMENT FOR YEAR ENDED JANUARY 11, 1982
- B CASH RECEIPTS AND DISBURSEMENTS
- C PROPERTY TAXES
- D DEPARTMENTAL OPERATIONS
- E FEDERAL REVENUE SHARING TRUST
- F CAPITAL OUTLAY
- G SURPLUS
- H NOTES TO FINANCIAL STATEMENTS

TOWN OF MAPLETON, MAINE  
STATEMENT OF FINANCIAL CONDITION  
JANUARY 11, 1982 and JANUARY 12, 1981

	1982	EXHIBIT A 1981
GENERAL FUND		
ASSETS		
Cash (Exhibit B)	205,906.65	181,860.92
Uncollected taxes (Exhibit C)		
1981 taxes	41,710.58	
Prior years taxes	12,069.30	57,603.09
Accounts receivable	0	0
Tax acquired property	1,995.36	133.40
	<u>261,681.89</u>	<u>239,597.41</u>
LIABILITIES AND SURPLUS		
Accounts payable	13,792.51	6,892.62
Carried balance accounts (Exhibit D)	22,070.84	20,112.60
Capital outlay accounts (Exhibit F)	37,316.01	29,908.01
Federal revenue sharing trust (Exhibit E)	31,336.54	23,562.37
Surplus (Exhibit G)	157,165.99	159,121.81
	<u>261,681.89</u>	<u>239,597.41</u>
OTHER FUNDS		
ASSETS		
Cemetery trust savings account	100.00	100.00
Fire truck obligation of future taxes	34,000.00	36,500.00
Civil defesne funds	1,157.68	857.68
	<u>35,257.68</u>	<u>37,457.68</u>
LIABILITIES AND RESERVES		
Cemetery trust fund	100.00	100.00
Note payable-FmHA-fire truck	34,000.00	36,500.00
Civil defense funds	1,157.68	857.68
	<u>35,257.68</u>	<u>37,457.68</u>



TOWN OF MAPLETON, MAINE  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JANUARY 11, 1982

EXHIBIT B

CASH, JANUARY 12, 1981 181,860.92

RECEIPTS

Property taxes	346,492.46	
Maine revenue sharing	31,208.62	
Federal revenue sharing	32,461.00	
State registration account	42,069.25	
Excise taxes	58,023.38	
Incidental account	6,510.31	
Town clerk	8,985.00	
Interest income	16,249.06	
Public works	8,873.00	
Fire department	7,570.56	
Recreation account	2,030.00	
Insurance refund	1,321.00	
Solid waste disposal reimbursement	1,680.13	
General assistance reimbursements	1,322.72	
Miscellaneous receipts	436.26	565,232.75
		<u>747,093.67</u>

DISBURSEMENTS

Departmental operations (Exhibit D)	461,370.99	
Capital outlay (Exhibit F)	26,388.00	
Remitted receipts and reimbursable expenditures	<u>53,428.03</u>	541,187.02

CASH, JANUARY 11, 1982 205,906.65

Represented by	
Petty Cash	100.00
Checking account	43,240.42
Savings account	37,566.20
Certificates of deposit	125,000.00
	<u><u>205,906.65</u></u>

TOWN OF MAPLETON, MAINE  
STATEMENT OF PROPERTY TAXES  
YEAR ENDED JANUARY 11, 1982

EXHIBIT C

1981 TAXES

PROPERTY TAXES

Assessed valuation of real estate and personal property at 76% of current just value.		15,619,933.00
Tax rate (Mills)		<u>.22</u>
Total taxes assessed		343,638.53
Collections and Credits		
Cash	294,449.40	
Discounts and abatements	6,772.79	
Tax acquired property	<u>705.76</u>	<u>301,927.95</u>
Uncollected taxes January 11, 1982		<u>41,710.58</u>

PRIOR YEARS' TAXES

Uncollected taxes January 12, 1981		57,603.09
Collections and Credits		
Cash	44,064.52	
Abatements	132.27	
Tax acquired property	1,156.20	
Charged to surplus	<u>180.80</u>	<u>45,533.79</u>
Uncollected taxes January 11, 1982		<u>12,069.30</u>

Represented by

Personal property taxes		
1980	300.44	
1979	41.40	
1978	63.37	
1980 real estate tax liens	<u>11,664.09</u>	
	<u>12,069.30</u>	

TOWN OF MAPLETON, MAINE  
STATEMENT OF DEPARTMENTAL OPERATIONS  
YEAR ENDED JANUARY 11, 1982

EXHIBIT D

EXPENDITURES	APPROPRIATIONS ASSESSMENT	FED. REV. SH.	CARRIED BALANCES	RECEIPTS AND CREDITS	ACTUAL EXPENDITURES	BALANCES LAPSED CARRIED
General Government	51,030.00			172.87	45,665.57	5,537.30
Public works	105,050.00			8,873.00	104,701.01	9,221.99
Protection	20,539.44		15,037.41	7,570.56	26,085.94	766.06
Recreation	4,620.00		5,075.19	2,030.00	5,649.76	300.00
General assistance	3,500.00			39.98	3,215.71	324.27
Insurance	13,365.00			1,321.00	9,040.23	5,645.77
Abateements and discounts	6,500.00				6,905.06	(405.06)
No. Me. Regional Plan, Comm.	1,300.00				1,300.00	0
Ambulance service	5,145.00				5,145.00	0
Mapleton Cemetery Association	500.00				500.00	0
Mapleton Sewer District	6,000.00				6,000.00	0
Mapleton-Castle Hill Municipal Bldg. Facility Corp.-loan		10,500.00			10,500.00	0
Mapleton-Castle Hill Municipal Bldg. Facility Corp.-operations	5,150.25				5,150.25	0
Aroostook County Action Program	319.60				319.60	0
Central Aroostook Humane Society	400.00				400.00	0
Mapleton-Castle Hill-Chapman Senior Citizens	455.00				455.00	0
Aroostook Regional Task Force of Older Citizens	508.00				508.00	0
Homemaker Services	1,074.00				1,074.00	0
Solid Waste Disposal	27,000.00			1,680.13	29,883.75	(1,203.62)
County tax	18,939.35				18,939.35	0
Education	179,932.76				179,932.76	0
State aid road construction q	451,328.40					
Equipment reserve	8,796.00					
Overlay	10,000.00		20,112.60	21,687.54	461,370.99	20,186.71
	14,714.13					
	<u>484,838.53</u>	<u>10,500.00</u>	<u>20,112.60</u>	<u>21,687.54</u>	<u>461,370.99</u>	<u>22,070.84</u>
LESS FUNDS APPLIED		<u>15,000.00</u>				
Maine revenue sharing	27,000.00					
Anticipated revenue	70,200.00					
Transfer from surplus	44,000.00					
Net Tax Commitment	<u>343,638.53</u>	<u>25,500.00</u>				



TOWN OF MAPLETON, MAINE  
FEDERAL REVENUE SHARING TRUST  
YEAR ENDED JANUARY 11, 1982

EXHIBIT E

AVAILABLE FUNDS, JANUARY 12, 1981		23,562.37
REVENUES		
Entitlement payments received	32,461.00	
Interest income	813.17	33,274.17
		<u>56,836.54</u>
Available for obligation during the year		
EXPENDITURES		
Appropriations authorized at town meeting held March 16, 1981		
Equipment reserve	15,000.00	
Mapleton-Castle Hill Mu. Bldg. Fac. Corp.-loan	10,500.00	25,500.00
		<u>31,336.54</u>
AVAILABLE FUNDS		
		<u>31,336.54</u>
RECORDS KEPT ON ACCRUAL BASIS.		
THERE WERE NO QUESTIONED COSTS.		

TOWN OF MAPLETON, MAINE  
STATEMENT OF CAPITAL OUTLAY  
YEAR ENDED JANUARY 11, 1982

EXHIBIT F

	TOTAL	State Aid Road Const.	Equipment Reserve
BALANCE, JAN. 12, 1981	29,908.01	17,592.00	12,316.01
APPROPRIATIONS	33,796.00	8,796.00	25,000.00
EXPENDITURES	26,388.00	26,388.00	0
BALANCE, JAN. 11, 1982	<u>37,316.01</u>	<u>0</u>	<u>37,316.01</u>

TOWN OF MAPLETON, MAINE  
STATEMENT OF SURPLUS  
YEAR ENDED JANUARY 11, 1982

EXHIBIT G

BALANCE, JANUARY 12, 1981		159,121.81
ADDITIONS		
Overlay (Exhibit D)	14,714.13	
Lapsed balances (Exhibit D)	20,186.71	
Excess of actual revenues over anticipated revenues	8,191.92	
Supplemental taxes	<u>428.22</u>	<u>43,520.98</u>
		202,642.79
DEDUCTIONS		
From surplus to reduce tax commitment	44,000.00	
Payment of prior year obligation	1,296.00	
Expired tax lien property destroyed by fire	<u>180.80</u>	<u>45,476.80</u>
BALANCE, JANUARY 11, 1982		<u><u>157,165.99</u></u>

TOWN OF MAPLETON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JANUARY 11, 1982

EXHIBIT H

NOTE 1

The Town of Mapleton, Maine maintains its financial records on the accrual basis and fund method of accounting.

February 12, 1982

To the Board of Trustees  
Mapleton Sewer District  
Mapleton, Maine 04757

Gentlemen:

We have examined the Comparative Statement of Financial Condition of Mapleton Sewer District as of December 31, 1981 and December 31, 1980 and the related statements of operations and fund balance for the year ended December 31, 1980. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records, and such other auditing procedures, as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Mapleton Sewer District as of December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully submitted,  
  
Linwood Raymond, P.A.

MAPLETON SEWER DISTRICT  
MAPLETON, MAINE  
CONTENTS OF AUDIT REPORT  
DECEMBER 31, 1981

EXHIBIT

- A    COMPARATIVE STATEMENT OF FINANCIAL CONDITION  
      DECEMBER 31, 1981 AND DECEMBER 30, 1980
- STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1981
- B    STATEMENTS OF RECEIPTS AND DISBURSEMENTS
- C    STATEMENT OF ASSESSMENTS
- D    STATEMENT OF DEPARTMENTAL OPERATIONS
- E    STATEMENT OF CAPITAL OUTLAY
- F    STATEMENT OF FUND BALANCE
- G    NOTES TO FINANCIAL STATEMENTS



MAPLETON SEWER DISTRICT  
COMPARATIVE STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 1981 AND DECEMBER 31, 1980

EXHIBIT A

	1981		1980	
ASSETS				
Current Assets				
Cash (Exhibit B)	21,621.89		23,408.82	
Assessments	6,126.07		4,670.70	
Accounts receivable	867.66		988.62	
Accrued interest receivable			365.19	
Prepaid insurance	773.33	29,388.95	797.75	30,231.08
FIXED ASSETS				
Collector System	COST	DEPREC.	BK. VALUE	
Interceptor system	195,411.72	15,593.19	11,684.96	183,726.76
Treatment plant	188,423.23	15,073.84	11,305.38	177,117.85
Ford's Lane project	380,717.48	30,457.40	22,843.05	357,874.43
	31,759.13	2,558.80	1,923.62	30,045.51
	<u>796,311.56</u>	<u>63,683.23</u>	<u>47,757.01</u>	<u>748,764.55</u>
TOTAL ASSETS		<u>762,017.28</u>		<u>778,995.63</u>
LIABILITIES AND FUND BALANCE				
Notes payable-FmHA-due in one year	4,000.00		4,000.00	
Accounts payable	1,489.23		524.39	
Accrued payables				
Interest	686.84			
Payroll taxes	<u>105.66</u>		<u>737.80</u>	
	792.50	6,281.73	5,262.19	
LONG TERM LIABILITIES				
Secured notes payable-FmHA-less due in one year		240,378.48		244,378.48
FUND BALANCE				
Capital Grants	536,960.00		536,960.00	
Federal and State grants				
Depreciation allocated to grants	(42,927.69)	494,032.31	(32,188.79)	504,771.21
(1980 restated)				
Capital reserves				
Equipment reserve	14,019.78			13,102.93
Operating Fund Balance				
Operating fund balance Jan. 1	11,480.82	515,357.07	12,375.19	529,354.96
Net operating deficit for year (1980- restated)	<u>(4,175.84)</u>	<u>7,304.98</u>	<u>(894.37)</u>	<u>529,354.96</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>762,017.28</u>		<u>778,995.63</u>

MAPLETON SEWER DISTRICT  
 MAPLETON, MAINE  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR YEAR ENDED DECEMBER 31, 1981

EXHIBIT B

CASH, JANUARY 1, 1981		23,408.82
RECEIPTS		
Assessments received	26,277.13	
Interest income	2,258.87	
Town of Mapleton (appropriation)	6,000.00	
Other receipts	100.00	
Clearing account	<u>2,600.57</u>	<u>37,236.57</u>
		60,645.39
DISBURSEMENTS		
Departmental operations (Exhibit D)	33,198.20	
Debt reduction	4,000.00	
Remitted receipts	<u>1,825.30</u>	<u>39,023.50</u>
CASH, DECEMBER 31, 1981		<u><u>21,621.89</u></u>

MAPLETON SEWER DISTRICT  
 MAPLETON, MAINE  
 STATEMENT OF ASSESSMENTS  
 FOR YEAR ENDED DECEMBER 31, 1981

EXHIBIT C

1981 ASSESSMENTS		
User unit assessments		27,732.50
Cash collections		<u>23,161.94</u>
Uncollected assessments December 31, 1981		<u>4,570.56</u>
PRIOR YEARS' ASSESSMENTS		
Uncollected assessments January 1, 1981		4,670.70
Cash collections		<u>3,115.19</u>
Uncollected assessments December 31, 1981		<u><u>1,555.51</u></u>
Represented by		
1979 assessments	235.53	
1980 assessments	<u>1,319.98</u>	
	<u><u>1,555.51</u></u>	

MAPLETON SEWER DISTRICT  
MAPLETON, MAINE  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR YEAR ENDED DECEMBER 31, 1981

EXHIBIT D

EXPENDITURES	Approved Budget	Actual Expend.	Lapsed Balances
Salaries and contract services	8,000.00	6,939.84	1,060.16
Payroll taxes	200.00	166.89	33.11
Repairs and Maintenance	1,000.00	4,054.18	(3,054.18)
Administration	1,500.00	1,544.25	(44.25)
Trustees fees	225.00	225.00	0
Electricity	3,450.00	2,703.83	746.17
Heat	2,700.00	2,491.37	208.63
Telephone	250.00	178.37	71.63
Chemicals and supplies	1,500.00	1,895.92	(395.92)
Insurance	1,100.00	817.42	282.58
Sludge disposal	1,800.00	1,320.00	480.00
Interest	11,000.00	10,854.62	145.38
Depreciation	16,613.00	15,926.22	(313.22)
Miscellaneous	500.00	971.35	(471.35)
	<u>48,838.00</u>	<u>50,089.26</u>	<u>(1,251.26)</u>
Less Credits Applied			
Town of Mapleton	6,000.00		
Interest income	2,000.00		
Transfer from fund balance	13,105.50		
Net Assessment	<u>27,732.50</u>		

MAPLETON SEWER DISTRICT  
MAPLETON, MAINE  
STATEMENT OF CAPITAL OUTLAY  
FOR YEAR ENDED DECEMBER 31, 1981

EXHIBIT E

	Total	Equip. Res.
BALANCE JANUARY 1, 1981	13,102.93	13,102.93
APPROPRIATIONS	0	0
EXPENDITURES	0	0
INTEREST INCOME ON INVESTED FUNDS	916.85	916.85
BALANCE DECEMBER 31, 1981	<u>14,019.78</u>	<u>14,019.78</u>

MAPLETON SEWER DISTRICT  
MAPLETON, MAINE  
STATEMENT OF FUND BALANCE  
FOR YEAR ENDED DECEMBER 31, 1981

EXHIBIT F

FUND BALANCE, JANUARY 1, 1981		529,354.96
ADDITIONS		
Miscellaneous receipts	100.00	
Capital reserve interest income	916.85	1,016.85
		<u>530,371.81</u>
DEDUCTIONS		
Lapsed balances (Exhibit D)	1,251.26	
Interest income less than applied	657.98	
Applied from capital grants to reduce assessments	10,738.90	
Applied from operating fund balances to reduce assessments	2,366.60	15,014.74
		<u>515,357.07</u>
FUND BALANCE, DECEMBER 31, 1981		



MAPLETON SEWER DISTRICT  
MAPLETON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1981

EXHIBIT G

NOTE 1

The straight line method is used for depreciating assets.

NOTE 2

Reserve for equipment replacement is approved by the Board of Trustees and is appropriated as a part of fund balance for use in future periods.

NOTE 3

Agreement between George and Geraldine Turner and Mapleton Sewer District on September 22, 1977 for six years starting January, 1979. Mapleton Sewer District agrees to secure a forty thousand dollar loan from Farmers Home Administration to serve the twenty-seven lot subdivision development of George and Geraldine Turner. Turners will reimburse the district semi-annually thirty days before the payment is due an amount equal to the principal and interest due less assessments made to any of the lots in the Ford's Lane subdivision. The payment due January 1982 is one thousand seven hundred ninety dollars and ninety-one cents (1,709.91) representing seven hundred ninety dollars and ninety-one cents interest and one thousand dollars principal for the period August 1, 1981 to January 31, 1982. George and Geraldine Turner's share of payment is computed as follows:

1,000.00	principal payment due January 31, 1982
657.66	interest accrued to December 31, 1981
(790.00)	less 1981 assessments on Ford's Lane
867.66	amount owed to Mapleton Sewer District at December 31, 1981

Future payments by George and Geraldine Turner cannot be measured because of the variability of assessments on the Ford's Lane project.

NOTE 4

Mapleton Sewer District owes the following secured loans to Farmers Home Administration:

Principal amount owed	Interest rate		Principal due in one year
213,000.00	5.0%	Loan No. 1	3,000.00
31,378.48	5.0%	Loan No. 2	1,000.00

February 22, 1982

To the Board of Selectmen  
Towns of Mapleton and Castle Hill  
Mapleton, Maine 04757

Dear Board Members:

We have examined the financial statements of the Mapleton-Castle Hill Municipal Building Facility Corporation for the year ended December 31, 1981. Our examination was made in accordance with generally accepted municipal auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Mapleton-Castle Hill Municipal Building Facility Corporation policy is to prepare its financial statements and to maintain its accounting records according to the fund method of accounting on an accrual basis. Equipment acquisitions made with funds provided are recorded as expenditures of the fund. These practices differ in some respects from generally accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly the financial position of the Mapleton-Castle Hill Municipal Building Facility Corporation at December 31, 1981 and the results of its operations for the year then ended, on the basis of accounting described in the preceding paragraph.

Respectfully submitted,

Linwood Raymond, P.A.

THE MAPLETON-CASTLE HILL  
MUNICIPAL BUILDING FACILITY CORPORATION  
MAPLETON, MAINE  
CONTENTS OF AUDIT REPORT  
DECEMBER 31, 1981

EXHIBIT

- A STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 1981
- B STATEMENT OF REVENUES, EXPENDITURES AND FUND  
BALANCE - CALENDAR YEAR 1981

THE MAPLETON-CASTLE HILL  
MUNICIPAL BUILDING FACILITY CORPORATION  
MAPLETON, MAINE  
STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 1981

EXHIBIT A

## GENERAL OPERATING FUND

## ASSETS

Cash in checking account	5,788.48	
Accounts receivable	<u>500.00</u>	<u>6,288.48</u>

## TOTAL ASSETS

6,288.48

## LIABILITIES AND FUND BALANCE

## LIABILITIES

Accounts payable		670.62
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## FUND BALANCE

Fund balance		<u>5,617.86</u>
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## TOTAL LIABILITIES AND FUND BALANCE

6,288.48

## SPECIAL BUILDING FUND

1981

1980

## ASSETS

Cash in checking account	0	2,842.83
Municipal building facility	<u>0</u>	<u>15,400.00</u>

## TOTAL ASSETS

0 18,242.83

## LIABILITIES AND FUND BALANCE

## LIABILITIES

Loan from Nor. Nat'l. Bank	0	14,561.75
Deferred interest	<u>0</u>	<u>3,681.08</u>

0 18,242.83

## FUND BALANCE

Fund balance	<u>0</u>	<u>0</u>
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## TOTAL LIABILITIES AND FUND BALANCE

0 18,242.83

THE MAPLETON-CASTLE HILL  
MUNICIPAL BUILDING FACILITY CORPORATION  
MAPLETON, MAINE  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE  
CALENDAR YEAR 1981

EXHIBIT B

REVENUES	Budgeted	Actual	(Over) Under
Rental income-Town of Mapleton	5,150.25	5,150.25	0
Rental income-Town of Castle Hill	1,716.75	1,716.75	0
Rental income-Town of Chapman	763.00	763.00	
Interest income	0	242.20	(242.20)
	<u>7,630.00</u>	<u>7,872.20</u>	<u>(242.20)</u>
EXPENDITURES			
Heat	5,500.00	6,015.42	(515.42)
Electricity	2,000.00	1,585.26	414.74
Insurance	800.00	324.00	476.00
Supplies and repairs	800.00	1,392.71	(592.71)
Miscellaneous	200.00	135.13	64.87
Accounting	330.00	300.00	30.00
	<u>9,630.00</u>	<u>9,752.52</u>	<u>(122.52)</u>
EXCESS OF EXPENDITURES OVER REVENUES	(2,000.00)	(1,880.32)	<u>119.68</u>
TRANSFER FROM FUND BALANCE	<u>2,000.00</u>		
	<u>0</u>		
FUND BALANCE, JANUARY 1, 1981		3,622.22	
CLOSE OUT LOAN FUND ACCOUNT		<u>3,875.96</u>	
FUND BALANCE, DECEMBER 31, 1981		<u>5,617.86</u>	



WARRANT

STATE OF MAINE  
COUNTY OF AROOSTOOK

TO: Alexander Cote, Jr., a Constable in the Town of Mapleton, County of Aroostook

GREETINGS:

In the name of the State of Maine, you are hereby required to Warn and Notify the Voters of the Town of Mapleton in said County, qualified by Law to vote in Town Affairs, to meet at the Community Hall in said Mapleton, the Fifteenth of March, A.D. 1982, at 12:00 o'clock noon, and then and there to act on Articles 1 and 2.

And to Warn and Notify said Voters to meet at the Community Hall in said Town on Monday, the Fifteenth of March, 1982, at 8:00 o'clock in the evening and then and there to act on Articles 3 through 37, all of which said Articles being set out below, to Wit:

Art. 1 To Choose a Moderator to preside at said Meeting.

Art. 2 To Choose, by secret ballot according to the Provisions of the Revised Statutes of Maine, Title 30, Section 2061: Two Selectmen for a term of 3 years; one Assessor for a term of 3 years; one Trustee to the Mapleton Sewer District for a term of 3 years; and one Director for M.S.A.D. #1 District for a term of 3 years.

Art. 3 To Choose four members of the Budget Committee for a 3 year term.

Art. 4 To See what date the Town will vote Taxes be Due and Payable. Last year Taxes were Due and Payable upon receipt of the Bill.

Art. 5 To See if the Town will vote to charge Interest on Taxes Unpaid as of a certain date; if so, how much and what date.

BUDGET COMMITTEE RECOMMENDS 16% effective November 1, 1982

Art. 6 To See if the Town will vote to allow a Discount on 1982 Taxes Paid before a certain date; if so, how much and what date.

BUDGET COMMITTEE RECOMMENDS

4% for 10 days if bills mailed prior to 8/15/82  
— 3% for 10 days if bills mailed after 8/15/82

Art. 7 To See what Sum of Money the Town will vote to Raise or Appropriate for General Government.

1981 Appropriation	1982 Budget
\$51,030.00	\$44,810.00
BUDGET COMMITTEE RECOMMENDS	\$44,810.00

Art. 8 To See shat Sum of Money the Town will vote to Raise or Appropriate for Public Works.

1981 Appropriation	1982 Budget
\$105,050.00	\$106,820.00
BUDGET COMMITTEE RECOMMENDS	\$106,820.00

Art. 9 To See what Sum of Money the Town will vote to Raise or Appropriate for Protection. Any unexpended funds in the Fire Department Account to go to Fire Department Reserve Account; any overdraft to come from the Surplus Account.

1981 Appropriation	1982 Budget
\$20,539.44	\$20,730.14
BUDGET COMMITTEE RECOMMENDS	\$20,730.14

Art. 10 To See what Sum of Money the Town will vote to Raise or Appropriate for Recreation. Any unexpended funds in the Swimming Pool Account to go to Swimming Pool Liner Reserve; any overdraft to come from the Surplus Account.

1981 Appropriation	1982 Budget
\$ 4,620.00	\$ 4,670.00
BUDGET COMMITTEE RECOMMENDS	\$ 4,670.00

Art. 11 To See what Sum of Money the Town will vote to Raise or Appropriate for General Assistance.

1981 Appropriation	1982 Budget
\$ 3,500.00	\$ 4,000.00
BUDGET COMMITTEE RECOMMENDS	\$ 4,000.00

Art. 12 To See what Sum of Money the Town will vote to Raise or Appropriate for Insurance.

1981 Appropriation	1982 Budget
\$13,365.00	\$12,376.00
BUDGET COMMITTEE RECOMMENDS	\$12,376.00

Art. 13 To See what Sum of Money the Town will vote to Raise or Appropriate for Abatements & Discounts.

1981 Appropriation	1982 Budget
\$ 6,500.00	\$ 6,500.00
BUDGET COMMITTEE RECOMMENDS	\$ 6,500.00

Art. 14 To See what Sum of Money the Town will vote to Raise or Appropriate for the Northern Maine Regional Planning Commission.

1981 Appropriation	1982 Budget
\$ 1,300.00	\$ 1,675.00
BUDGET COMMITTEE RECOMMENDS	\$ 1,675.00

Art. 15 To See if the Town will vote to Transfer from the Federal Revenue Sharing Trust Fund the amount of \$10,000.00 to the Equipment Reserve Account.

BUDGET COMMITTEE RECOMMENDS	\$10,000.00
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Art. 16 To See what Sum of Money the Town will vote to Raise or Appropriate for Ambulance Service.

LAMB'S AMBULANCE SERVICE REQUESTS	\$ 6,747.00
BUDGET COMMITTEE RECOMMENDS	\$ 6,747.00

Art. 17 To See what Sum of Money the Town will vote to Raise or Appropriate for the Mapleton Cemetery Association.

BUDGET COMMITTEE RECOMMENDS	\$ 500.00
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Art. 18 To See what Sum of Money the Town will vote to Raise or Appropriate for the Mapleton Sewer District.

SEWER DISTRICT REQUESTS	\$ 6,000.00
BUDGET COMMITTEE RECOMMENDS	\$ 6,000.00

Art. 19 To See if the Town will vote to Transfer from the Federal Revenue Sharing Trust Fund the amount of \$2,250.00 to the Mapleton-Castle Hill Building Facility Corporation for Building Facility Improvements.

BUDGET COMMITTEE RECOMMENDS	\$ 2,250.00
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Art. 20 To See what Sum of Money the Town will vote to Raise or Appropriate to operate the Mapleton-Castle Hill Building Facility Corporation.

BUILDING CORPORATION REQUESTS	\$ 5,737.50
BUDGET COMMITTEE RECOMMENDS	\$ 5,737.50

Art. 21 To See what Sum of Money the Town will vote to Raise or Appropriate for the Aroostook County Action Program.

A.C.A.P. REQUESTS	\$ 379.00
BUDGET COMMITTEE RECOMMENDS	\$ 379.00

Art. 22 To See what Sum of Money the Town will vote to Raise or Appropriate for the Central Aroostook Humane Society.

HUMANE SOCIETY REQUESTS	\$ 400.00
BUDGET COMMITTEE RECOMMENDS	\$ 400.00

Art. 23 To See what Sum of Money the Town will vote to Raise or Appropriate for the Mapleton-Castle Hill-Chapman Senior Citizens.

SENIOR CITIZENS REQUEST	\$ 455.00
BUDGET COMMITTEE RECOMMENDS	\$ 455.00

Art. 24 To See what Sum of Money the Town will vote to Raise or Appropriate for the Aroostook Regional Task Force of Older Citizens.

TASK FORCE REQUESTS	\$ 508.00
BUDGET COMMITTEE RECOMMENDS	\$ 508.00

Art. 25 To See what Sum of Money the Town will vote to Raise or Appropriate for Homemaker Care to help defray the cost of Homemaker Services to the residents of this Town.

HUMAN SERVICES REQUESTS	\$ 1,225.00
BUDGET COMMITTEE RECOMMENDS	\$ 1,225.00

Art. 26 To See what Sum of Money the Town will vote to Raise or Appropriate for Solid Waste Disposal for our proportionate share of the costs.

BUDGET COMMITTEE RECOMMENDS	\$30,000.00
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Art. 27 To See if the Town will vote to Transfer from the Federal Revenue Sharing Trust Fund the amount of \$30,000.00 to establish a Local Road Improvement Reserve Account.

BUDGET COMMITTEE RECOMMENDS	\$30,000.00
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Art. 28 To See if the Town will vote to Approve as estimated Revenue from Excise Taxes, Anticipated Income, Interest on Taxes, and Investments, Town Clerk Receipts and any Incidental Receipts, the Sum of \$72,000.00 and Appropriate said Sum for the purpose of reducing the Overall Tax Commitment.

BUDGET COMMITTEE RECOMMENDS	Passage
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Art. 29 To See if the Town will vote to Apply any Highway Receipts to the Public Works Account.

BUDGET COMMITTEE RECOMMENDS	Passage
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Art. 30 To See if the Town will vote to Transfer funds received from Snowmobile Registrations to the Aroostook River Snowmobile Club, providing they maintain trails for recreational use, which may be used by the General Public.

BUDGET COMMITTEE RECOMMENDS

Passage

Art. 31 To See what Sum of Money the Town wishes to Transfer from the Surplus Account and Apply to reducing the Overall 1982 Tax Commitment.

BUDGET COMMITTEE RECOMMENDS

\$30,000.00

Art. 32 To See if the Town will vote to Accept the Comprehensive Plan as prepared by the Northern Maine Regional Planning Commission.

SELECTMEN & PLANNING BOARD RECOMMEND

Approval

Art. 33 To See if the Town will vote to change the date of School Board Elections to coincide with the November General Elections.

Art. 34 To See if Federal, State and County Programs should be funded at the County level or by the Local Budget Appropriation. This is a Citizen's Opinion vote requested by the Aroostook County Commissioners' office.

Art. 35 To See if the Town will vote to Authorize the Selectmen to purchase property or equipment to benefit, or for the best interest of, the Town when proper funds are available.

Art. 36 To See if the Town will vote to Authorize the Selectmen to sell any outdated capital equipment on such terms as they deem advisable.

Art. 37 To See if the Town will vote to Authorize the Selectmen, in behalf of the Town, to sell and dispose of any Real Estate, however acquired, on such terms as they deem advisable and to execute a Quit Claim Deed on such property, and to lease property and sell stumpage on such terms as they deem advisable.

Given unto our hands at Mapleton this 1st day of March, A.D. 1982.

Roland E. Garland  
Quintin Akeley  
Scott V. Smith  
Maylen Kenney  
Jeffrey O. Smith

Selectmen of Mapleton, Maine











8/4/2008

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